IAC Ch 6, p.1

193A—**6.4(79GA,ch55) Qualification under prior law.** A person holding or having held an individual permit to practice as a CPA in this state issued prior to July 1, 2002, will be deemed to qualify to perform attest services on and after July 1, 2002, in a CPA firm holding a firm permit to practice, provided that appropriate continuing education is maintained as outlined in rule 193A—10.3(79GA,ch55).